IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 27TH JUNE 2007 / 6TH ASHADHA 1929

WP(C).No. 19617 of 2007(I)

PETITIONER:

M/S.KAPOOR SALES INDIA PVT. LTD.,
MAHAKAVI.G.ROAD, COCHIN-11 REPRESENTED BY ITS
MANAGER G.WILSON.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA REPRESENTED BY THE
CHIEF SECRETARY TO THE GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXESA, ERNAKULAM.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19617 of 2007

Dated, this the 27th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2001-02, there will be stay against Ext.P3 recovery proceedings till disposal of the appeal on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If payment is not made as above, entire demand can be recovered during pendency of the appeal and in that case, appeal will be taken up in the usual course.

This WP(C) is disposed of as above.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg